

OFFICE OF THE ATTORNEY GENERAL

92-00108



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January 15, 1992

Honorable G. J. Higginbotham
House of Representatives
Alabama State House
Montgomery, Alabama 36130

Exemptions - Homesteads - Ad
Valorem Taxes

Tax assessor may accept
statements from the Social
Security Administration and the
Veterans Administration as
proof of total disability for
purposes of the exemption for
principal residences contained
in Code of Alabama 1975,
§ 40-9-21.

Dear Representative Higginbotham:

This opinion is issued in response to your request for an
opinion from the Attorney General.

QUESTION

Does the tax assessor have the
authority to accept as proof of total
disability for purposes of the tax exemption
contained in § 40-9-21, Code of Alabama
1975, statements from both the Social
Security Administration and the Veterans
Administration in lieu of written
certification of total disability by two
physicians?

FACTS AND ANALYSIS

Section 40-9-21, Code of Alabama 1975, provides an exemption from ad valorem taxation for the principal residence and 160 acres adjacent thereto of totally disabled persons or persons 65 years of age or older having net annual federally taxable income of \$7,500.00 or less. The statute provides:

"Proof of total disability may be, but shall not be limited to, the written certification of such total disability by any two physicians licensed to practice in this state." (Emphasis added.)


The statute expressly provides that the proof of total disability shall not be limited to certification of such fact by physicians. It is the opinion of this office that such a certification from the Social Security Administration and the Veterans Administration constitutes reliable and adequate proof of disability for purposes of the statute.

CONCLUSION

The tax assessor may accept statements from the Social Security Administration and the Veterans Administration as proof of total disability for the purposes of § 40-9-21, Code of Alabama 1975.

Sincerely,

JIMMY EVANS
Attorney General
By-


JAMES R. SOLOMON, JR.
Chief, Opinions Division

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